Available online at www.sciencedirect.com
SCIENCE DIRECT®
ELSEVIER
Journal of Accounting and Economics 41 (2006) 393–394
JOURNAL OF Accounting & Economics
www.elsevier.com/locate/jae

Author Index

Adams, R.B. and J.A.C. Santos, Identifying the effect of managerial control on firm performance 55

Barber, B.M., R. Lehavy, M. McNichols and B. Trueman, Buys, holds, and sells: The distribution of investment banks' stock ratings and the implications for the profitability of analysts' recommendations 87
Bolton, P. and H. Mehran, An introduction to the governance and taxation of not-for-profit organizations 293

Coles, J.L., M. Hertzel and S. Kalpathy, Earnings management around employee stock option reissues 173
Core, J.E., W.R. Guay and R.S. Verdi, Agency problems of excess endowment holdings in not-for-profit firms 307
Cowen, A., B. Groysberg and P. Healy, Which types of analyst firms are more optimistic? 119

Dikolli, S.S. and I. Vaysman, Information technology, organizational design, and transfer pricing 201

Francis, J., D. Nanda and X. Wang, Re-examining the effects of regulation fair disclosure using foreign listed firms to control for concurrent shocks 271
Frankel, R., S.P. Kothari and J. Weber, Determinants of the informativeness of analyst research 29

Groysberg, B., *see* A. Cowen 119
Guay, W.R., *see* J.E. Core 307

Healy, P., *see* A. Cowen 119
Hertzel, M., *see* J.L. Coles 173
Hribar, P., N.T. Jenkins and W.B. Johnson, Stock repurchases as an earnings management device 3

Jegadeesh, N. and J. Livnat, Revenue surprises and stock returns 147
Jenkins, N.T., *see* P. Hribar 3
Johnson, W.B., *see* P. Hribar 3

Kalpathy, S., *see* J.L. Coles 173
Kim, D., Capital budgeting for new projects: On the role of auditing in information acquisition 257
Kothari, S.P., *see* R. Frankel 29

Lehavy, R., *see* B.M. Barber 87
Livnat, J., *see* N. Jegadeesh 147

doi:10.1016/S0165-4101(06)00053-X

McNichols, M., *see* B.M. Barber 87
Mehran, H., *see* P. Bolton 293

Nanda, D., *see* J. Francis 271

Petrovits, C.M., Corporate-sponsored foundations and earnings management 335

Sansing, R. and R. Yetman, Governing private foundations using the tax law 363
Santos, J.A.C., *see* R.B. Adams 55

Trueman, B., *see* B.M. Barber 87

Vaysman, I., *see* S.S. Dikolli 201
Verdi, R.S., *see* J.E. Core 307

Wang, X., *see* J. Francis 271
Weber, J., *see* R. Frankel 29

Yermack, D., Golden handshakes: Separation pay for retired and dismissed CEOs 237
Yetman, R., *see* R. Sansing 363